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WESTERN MASSACHUSETTS ELECTRIC COMPANY

OTHER ELECTRIC REVENUES

FERC	Description	Test Year 06/30/2016	Pro forma Adjustment	Test Year Pro Forma	Reference
(A)	(B)	(C)	(D)	(E)	(F)
451	Account Restoration at the Meter	\$ 222,755	\$ 384,552	\$ 607,307	Line 35
451	CGI/Warrant	6,664	7,919	14,583	Line 36
451	Pole Reconnects	13,350	(1,700)	11,650	Line 37
451	Manhole Reconnects	3,360	9,708	13,068	Line 38
451	Returned Check Fees	30,422	24,583	55,005	Line 39
451	Sales Tax Abatements	-	11,086	11,086	Line 40
	Total	276,551	436,148	712,699	
451	Associated Company	(30,137)	-	(30,137)	
	Total Miscellaneous Revenue	\$ 246,414	\$ 436,148	\$ 682,562	

Line Notes					
Col.(E)		Quantity	Blended Cost	Total	Reference
19	Account Restoration at the Meter	8,550	\$ 71.03	\$ 607,307	Attachment DPU-6-4(b), Attachment DPU-6-11
20	CGI/Warrant	68	\$ 214.46	\$ 14,583	Attachment DPU-6-4(c)
21	Pole Reconnects	115	\$ 101.31	\$ 11,650	Attachment DPU-6-4(g), Attachment DPU-6-11
22	Manhole Reconnects	81	\$ 161.34	\$ 13,068	Attachment DPU-6-4(g), Attachment DPU-6-11
23	Returned Check Fees	5,006	\$ 10.99	\$ 55,005	Attachment DPU-6-4(a) and DPU 6-5
24	Sales Tax Abatements	213	\$ 52.05	\$ 11,086	Attachment DPU 6-4(d)
				\$ 712,699	

NOTE: Numbers may not add due to rounding

WESTERN MASSACHUSETTS ELECTRIC COMPANY
NON-BASIC SERVICE
UNCOLLECTIBLES EXPENSE

Period (A)	Net Write-offs Excluding Year Round Hardship (B)	Retail Revenue (C)	Net Write-offs as a percentage of Retail Revenue (D)
July 2013 - June 2014	\$ 2,544,266	\$ 260,456,724	0.9768%
July 2014 - June 2015	3,117,775	237,107,141	1.3149%
July 2015 - June 2016	3,625,381	249,340,158	1.4540%
3 Year Average	\$ 3,095,807	\$ 248,968,008	1.2435%

NOTE: Numbers may not add due to rounding

WESTERN MASSACHUSETTS ELECTRIC COMPANY
NON-BASIC SERVICE
UNCOLLECTIBLES EXPENSE

Description	12 Months Ended 06/30/2014	12 Months Ended 06/30/2015	12 Months Ended 06/30/2016
(A)	(B)	(C)	(D)
Non-Basic Service Net Write-offs			
- Net Write-offs	\$ 5,447,697	\$ 6,091,762	\$ 7,503,072
- Adjustment for Year Round Hardships	(1,049,795)	(443,901)	(572,243)
Subtotal	4,397,902	5,647,861	6,930,829
- Basic Service Write-offs	(1,853,636)	(2,530,086)	(3,305,448)
Total	\$ 2,544,266	\$ 3,117,775	\$ 3,625,381
Non-Basic Service Retail Revenue			
- Total Retail Revenue	\$ 411,912,580	\$ 426,981,371	\$ 386,152,278
- Basic Service Revenue	(151,455,856)	(189,874,230)	(136,812,120)
Total	\$ 260,456,724	\$ 237,107,141	\$ 249,340,158

Note: Numbers may not add due to rounding

WESTERN MASSACHUSETTS ELECTRIC COMPANY

DUES AND MEMBERSHIPS

Account	Description	Test Year Actual 06/30/2016	Pro Forma Adjustments	Test Year Pro Forma
(A)	(B)	(C)	(D)	(E)
923000 : Outside Services	<i>Dues and Membership Fees</i>			
	AMERICAN BENEFITS COUNCIL	246		246
	AMERICAN CHEMISTRY COUNCIL	26		26
	BENTLEY UNIVERSITY CWB	127		127
	BOARD OF BAR OVERSEERS	10		10
	CAEL	365		365
	CGA LABOR GUILD	25		25
	COLOR MEDIA GROUP INC	21		21
	CORPORATE EXECUTIVE BOARD	4,859		4,859
	DMEC	21		21
	EDISON ELECTRIC INSTITUTE	1,122		1,122
	ELECTRIC UTILITY INDUSTRY SUSTAINABLE	768		768
	ENERGY COUNCIL OF THE NORTHEAST	820		820
	ENERGY INDUSTRY CBT ALLIANCE	355		355
	ENVIRONMENTAL BUSINESS COUNCIL OF	57		57
	EQUAL EMPLOYMENT ADVISORY COUNCIL	694		694
	ETHICS & COMPLIANCE OFFICER ASSOCIATION	154		154
	INDEPENDENT ELECTRICAL	34		34
	INTERNATIONAL INSTITUTE FOR CONFLICT	235		235
	LAWYERS COLLABORATIVE FOR DIVERSITY INC	250		250
	LAWYERS DIARY & MANUAL LLC	3		3
	MEA ANNUAL DUES	2,592		2,592
	NORTHEAST HUMAN RESOURCES ASSOCIATION	836		836
	PRO BONO PARTNERSHIP	220		220
	PROJECT MANAGEMENT RESOURCE GROUP INC	127		127
	SOCIETY FOR HUMAN RESOURCE	10		10
	STATE HOUSE NEWS SERVICES LLC	154		154
	TAX EXECUTIVES INSTITUTE INC	6		6
	THE BUREAU OF NATIONAL AFFAIRS INC	1,754		1,754
	THE PARTNERSHIP INC	360		360
	UNIVERSITY OF MASSACHUSETTS BOSTON	29		29
	UTILITIES STATE GOVERNMENT ORGANIZATION	500		500
	UTILITIES TELECOM COUNCIL	1,070		1,070
	WORLDATEWORK	12		12
	OTHER DUES AND MEMEBERSHIPS	2,680	(2,680)	-
	Dues and Membership Fees	20,540	(2,680)	17,860
930200: Misc General Exp	<i>Dues and Membership Fees</i>			
	IBERKSHIRE	3,750		3,750
	AMHERST AREA CHAMBER OF COMMERCE	353		353
	ECONOMIC DEVELOPMENT COUNCIL	27,675		27,675
	EDISON ELECTRIC INSTITUTE	64,264		64,264
	FRANKLIN COUNTY CHAMBER OF COMMERCE	1,275		1,275
	SPRINGFIELD REGIONAL CHAMBER	6,000		6,000
	BETTER BUSINESS BUREAU INC	61		61
	OTHER DUES AND MEMEBERSHIPS	13	(13)	-
	Dues and Membership Fees	103,391	(13)	103,378
903003: Cust AR + Coll- Cust Care - Support	UTILITY ANALYTICS INSTITUTE	584		584
586110: General Supervision and Admin	ENERGY COUNCIL OF THE NORTHEAST	305		305
TOTAL DUES AND MEMBERSHIPS		124,820	(2,693)	122,126

NOTE: Numbers may not add due to rounding

WESTERN MASSACHUSETTS NSTAR ELECTRIC COMPANY

EMPLOYEE BENEFITS COSTS
TEST YEAR PRO FORMA

MEDICAL EXPENSE

Description (A)	Non-Represented			Represented - L369			Represented - L12004			Represented - L455/EESCO			Pro Forma Test Year (D) + (G) + (J) + (M)	Reference (O)
	Enrollment as of 6/30/16 (#) (B)	2016 Net Annual Cost per Employee (S) (C)	Pro Forma Test Year (B)*(C) (D)	Enrollment as of 6/30/16 (#) (E)	2016 Net Annual Cost per Employee (S) (F)	Pro Forma Test Year (E)*(F) (G)	Enrollment as of 6/30/16 (#) (H)	2016 Net Annual Cost per Employee (S) (I)	Pro Forma Test Year (H)*(I) (J)	Enrollment as of 6/30/16 (#) (K)	2016 Net Annual Cost per Employee (S) (L)	Pro Forma Test Year (J)*(K) (M)		
MEDICAL - WMECO														
PPO 100 EE Only	7	8,282	\$ 57,972	-	7,718	\$ -	-	7,718	\$ -	29	8,282	\$ 240,169		
PPO 100 EE + Spouse	6	15,873	95,238	-	-	-	-	-	-	26	15,873	412,698		
PPO 100 EE + Child(ren)	4	13,803	55,211	-	-	-	-	-	-	11	13,803	151,829		
PPO 100 Employee +1	-	-	-	-	16,207	-	-	16,207	-	-	-	-		
PPO 100 Family	13	22,775	296,069	-	23,925	-	-	23,925	-	44	22,775	1,002,081		
Total PPO 100	30		\$ 504,490	-		\$ -	-		\$ -	110		\$ 1,806,776	\$ 2,311,266	
PPO 90 EE Only	4	8,282	\$ 33,127	-	7,362	\$ -	-	7,362	\$ -	21	8,282	\$ 173,915		
PPO 90 EE + Spouse	1	15,873	15,873	-	-	-	-	-	-	7	15,873	111,111		
PPO 90 EE + Child(ren)	1	13,803	13,803	-	-	-	-	-	-	5	13,803	69,013		
PPO 90 Employee +1	-	-	-	-	15,459	-	-	15,459	-	-	-	-		
PPO 90 Family	7	22,775	159,422	-	22,821	-	-	22,821	-	11	22,775	250,520		
Total PPO 90	13		\$ 222,224	-		\$ -	-		\$ -	44		\$ 604,560	\$ 826,784	
Saver EE Only	5	7,015	\$ 35,075	-	6,679	\$ -	-	6,799	\$ -	12	7,015	\$ 84,181		
Saver EE + Spouse	1	14,092	14,092	-	-	-	-	-	-	5	14,092	70,461		
Saver EE + Child(ren)	2	12,188	24,377	-	-	-	-	-	-	6	12,188	73,130		
Saver Employee +1	10	-	-	-	14,025	-	-	14,267	-	-	-	-		
Saver Family	10	20,439	204,388	-	20,704	-	-	20,946	-	24	20,439	490,530		
Total Saver	18		\$ 277,932	-		\$ -	-		\$ -	47		\$ 718,303	\$ 996,235	
Medical Opt-out/Blank	10	500	\$ 5,000	-	500	\$ -	-	500	\$ -	26	500	\$ 13,001	\$ 18,001	
WMECO MEDICAL EXPENSE	71		\$ 1,009,646	-		\$ -	-		\$ -	227		\$ 3,142,640	\$ 4,152,286	Line 28 + 35 + 42 + 44
MEDICAL - EESCO														
PPO 100 EE Only	418	8,282	\$ 3,461,742	95	7,718	\$ 733,191	2	7,718	\$ 15,436	7	8,282	\$ 57,972		
PPO 100 EE + Spouse	280	15,873	4,444,440	-	-	-	-	-	-	9	15,873	142,857		
PPO 100 EE + Child(ren)	184	13,803	2,539,686	-	-	-	-	-	-	3	13,803	41,408		
PPO 100 Employee +1	-	-	-	74	16,207	1,199,333	2	16,207	32,414	2	-	-		
PPO 100 Family	412	22,775	9,383,119	66	23,925	1,579,034	2	23,925	47,850	7	22,775	159,422		
Total PPO 100	1,294		\$ 19,828,987	235		\$ 3,511,558	6		\$ 95,700	28		\$ 401,659	\$ 23,837,903	
PPO 90 EE Only	141	8,282	\$ 1,167,717	7	7,362	\$ 51,531	-	7,362	\$ -	2	8,282	\$ 16,563		
PPO 90 EE + Spouse	61	15,873	968,253	-	-	-	-	-	-	1	15,873	15,873		
PPO 90 EE + Child(ren)	53	13,803	731,540	-	-	-	-	-	-	1	13,803	13,803		
PPO 90 Employee +1	-	-	-	3	15,459	46,377	-	15,459	-	-	-	-		
PPO 90 Family	128	22,775	2,915,144	8	22,821	182,564	-	22,821	-	1	22,775	22,775		
Total PPO 90	383		\$ 5,782,653	18		\$ 280,471	-		\$ -	5		\$ 69,014	\$ 6,132,138	
Saver EE Only	65	7,015	\$ 455,980	9	6,679	\$ 60,108	1	6,799	\$ 6,799	1	7,015	\$ 7,015		
Saver EE + Spouse	42	14,092	591,872	-	-	-	-	-	-	2	14,092	28,184		
Saver EE + Child(ren)	22	12,188	268,145	-	-	-	-	-	-	1	12,188	12,188		
Saver Employee +1	-	-	-	6	14,025	84,153	2	14,267	28,533	-	-	-		
Saver Family	162	20,439	3,311,079	10	20,704	207,042	-	20,946	-	11	20,439	224,826		
Total Saver	291		\$ 4,627,077	25		\$ 351,303	3		\$ 35,333	15		\$ 272,214	\$ 5,285,927	
Medical Opt-out/Blank	254	500	\$ 127,010	46	500	\$ 23,002	-	500	\$ -	9	500	\$ 4,500	\$ 154,512	
EESCO MEDICAL EXPENSE	2,222		\$ 30,365,727	324		\$ 4,166,335	9		\$ 131,032	57		\$ 747,387	\$ 35,410,480	Line 55 + 62 + 69 + 71
EESCO ALLOCATED TO WMECO	99		\$ 1,354,311	14		\$ 185,819	0		\$ 5,844	3		\$ 33,333	\$ 1,579,307	Line 73 * 4.46%

NOTE: Numbers may not add due to rounding

WESTERN MASSACHUSETTS ELECTRIC COMPANY

EMPLOYEE BENEFITS COSTS
TEST YEAR PRO FORMA

DENTAL EXPENSE

Description (A)	Non-Represented 2016 Net Annual			Represented - L369 2016 Net Annual			Represented - L12004 2016 Net Annual			Represented - L455/EESCO 2016 Net Annual			Pro Forma Test Year (D) + (G) + (J) + (M) (N)	Reference (O)
	Enrollment as of 6/30/16 (#) (B)	Cost per Employee (\$) (C)	Pro Forma Test Year (B)*(C) (D)	Enrollment as of 6/30/16 (#) (E)	Cost per Employee (\$) (F)	Pro Forma Test Year (E)*(F) (G)	Enrollment as of 6/30/16 (#) (H)	Cost per Employee (\$) (I)	Pro Forma Test Year (H)*(I) (J)	Enrollment as of 6/30/16 (#) (K)	2016 Net Annual Cost per Employee (\$) (L)	Pro Forma Test Year (K)*(L) (M)		
DENTAL - WMECO														
Dental 1000 EE Only	5	349	\$ 1,747	-	373	\$ -	-	373	\$ -	21	349	\$ 7,336		
Dental 1000 EE + Spouse	2	733	1,466	-	-	-	-	-	-	9	733	6,599		
Dental 1000 EE + Child(ren)	4	629	2,514	-	-	-	-	-	-	8	629	5,028		
Dental 1000 Employee + 1	-	-	-	-	782	-	-	782	-	-	-	-		
Dental 1000 Family	11	1,083	11,908	-	1,155	-	-	1,155	-	24	1,083	25,980		
Total Dental 1000	22		\$ 17,635	-		\$ -	-		\$ -	62		\$ 44,943	\$ 62,578	
Dental 1800 EE Only	11	349	\$ 3,841	-	484	\$ -	-	484	\$ -	39	349	\$ 13,619		
Dental 1800 EE + Spouse	6	733	4,399	-	-	-	-	-	-	32	733	23,462		
Dental 1800 EE + Child(ren)	4	629	2,514	-	-	-	-	-	-	15	629	9,428		
Dental 1800 Employee + 1	-	-	-	-	1,016	-	-	1,016	-	-	-	-		
Dental 1800 Family	26	1,083	28,146	-	1,500	-	-	1,500	-	63	1,083	68,199		
Total Dental 1800	47		\$ 38,900	-		\$ -	-		\$ -	149		\$ 114,708	\$ 153,609	
Dental Opt-out/Blank	2	-	\$ -	-	-	\$ -	-	-	\$ -	16	-	\$ -		
WMECO DENTAL EXPENSE	71		\$ 56,535	-		\$ -	-		\$ -	227		\$ 159,652	\$ 216,187	Line 28 + 35
DENTAL - EESCO														
Dental 1000 EE Only	150	349	\$ 52,398	4	373	\$ 1,490	-	373	\$ -	5	349	\$ 1,747		
Dental 1000 EE + Spouse	99	733	72,587	-	-	-	-	-	-	2	733	1,466		
Dental 1000 EE + Child(ren)	60	629	37,714	-	-	-	-	-	-	1	629	629		
Dental 1000 Employee + 1	-	-	-	1	782	782	-	782	-	-	-	-		
Dental 1000 Family	164	1,083	177,533	1	1,155	1,155	-	1,155	-	2	1,083	2,165		
Total Dental 1000	473		\$ 340,232	6		\$ 3,427	-		\$ -	10		\$ 6,007	\$ 349,665	
Dental 1800 EE Only	479	349	\$ 167,267	108	484	\$ 52,242	3	484	\$ 1,451	4	349	\$ 1,397		
Dental 1800 EE + Spouse	313	733	229,492	-	-	-	-	-	-	11	733	8,065		
Dental 1800 EE + Child(ren)	207	629	130,112	-	-	-	-	-	-	5	629	3,143		
Dental 1800 Employee + 1	-	-	-	90	1,016	91,422	4	1,016	4,063	1	-	-		
Dental 1800 Family	586	1,083	634,357	95	1,500	142,477	2	1,500	3,000	20	1,083	21,650		
Total Dental 1800	1,585		\$ 1,161,227	293		\$ 286,141	9		\$ 8,514	41		\$ 34,255	\$ 1,490,137	
Dental Opt-out/Blank	164	-	\$ -	25	-	\$ -	-	-	\$ -	6	-	\$ -		
EESCO DENTAL EXPENSE	2,222		\$ 1,501,459	324		\$ 289,568	9		\$ 8,514	57		\$ 40,262	\$ 1,839,803	Line 48 + 55
EESCO ALLOCATED TO WMECO	99		\$ 66,965	14		\$ 12,915	0		\$ 380	3		\$ 1,796	\$ 82,055	Line 59 + 4.46%

NOTE: Numbers may not add due to rounding

WESTERN MASSACHUSETTS ELECTRIC COMPANY

EMPLOYEE BENEFITS COSTS
TEST YEAR PRO FORMA

VISION EXPENSE

Description (A)	Non-Represented			Represented - L.369			Represented - L.12004			Represented - L.455/EESCO			Pro Forma Test Year (D) + (G)	Reference (O)
	Enrollment as of 6/30/16 (#) (B)	2016 Net Annual Cost per Employee (\$) (C)	Pro Forma Test Year (B)*(C) (D)	Enrollment as of 6/30/16 (#) (E)	2016 Net Annual Cost per Employee (\$) (F)	Pro Forma Test Year (E)*(F) (G)	Enrollment as of 6/30/16 (#) (H)	2016 Net Annual Cost per Employee (\$) (I)	Pro Forma Test Year (H)*(I) (J)	Enrollment as of 6/30/16 (#) (K)	2016 Net Annual Cost per Employee (\$) (L)	Pro Forma Test Year (K)*(L) (M)		
VISION - WMECO														
VSP EE Only	15	38	\$ 565	-	46	\$ -	-	46	\$ -	54	38	\$ 2,035		
VSP EE + Spouse	7	79	555	-	-	-	-	-	-	45	79	3,569		
VSP EE + Child(ren)	8	68	543	-	-	-	-	-	-	22	68	1,494		
VSP Employee + 1	-	-	-	-	98	-	-	98	-	-	-	-		
VSP Family	33	117	3,861	-	144	-	-	144	-	74	117	8,658		
VSP Opt-out/Blank	8	-	-	-	-	-	-	-	-	32	-	-		
WMECO VISION EXPENSE	71		\$ 5,525	-		\$ -	-		\$ -	227		\$ 15,756	\$ 21,281	
VISION - EESCO														
VSP EE Only	620	38	\$ 23,362	110	46	\$ 5,095	3	46	\$ 139	7	38	\$ 264		
VSP EE + Spouse	444	79	35,218	-	-	-	-	-	-	11	79	873		
VSP EE + Child(ren)	240	68	16,301	-	-	-	-	-	-	6	68	408		
VSP Employee + 1	-	-	-	87	98	8,488	4	98	390	1	-	-		
VSP Family	686	117	80,262	89	144	12,805	2	144	288	21	117	2,457		
VSP Opt-out/Blank	232	-	-	38	-	-	-	-	-	11	-	-		
EESCO VISION EXPENSE	2,222		\$ 155,142	324		\$ 26,388	9		\$ 817	57		\$ 4,001	\$ 186,348	
EESCO ALLOCATED TO WMECO	99		\$ 6,919	14		\$ 1,177	0		\$ 36	3		\$ 178	\$ 8,311	Line 38 * 4.46%

NOTE: Numbers may not add due to rounding

WESTERN MASSACHUSETTS ELECTRIC COMPANY

EMPLOYEE BENEFITS COSTS
TEST YEAR PRO FORMA

WESTERN MASSACHUSETTS ELECTRIC COMPANY NON-O&M ALLOCATION PERCENTAGE

	WMECO	Reference
(A)	(B)	(C)
Other Balance Sheet	56,612.70	
Capital and Removal	2,545,203.78	
Energy Efficiency	12,616.42	
Engineering and Supervision	1,548,305.00	
Fleet Clearing O&M	172,214.29	
Fleet Clearing non O&M	165,460.79	
Operation and Maintenance	4,449,559.63	
Stores Clearing O&M	20,644.73	
Stores Clearing non O&M	244,031.25	
Other Affiliates	1,491,166.76	
Total Expenditures - PBR	10,705,815.35	Sum of Line 21 through Line 30
Non O&M \$ including EE	6,063,396.70	Sum of Line 21 through Line 24 + Line 26 + Line 29 + Line 30
O&M \$ excluding EE	4,642,418.65	Line 25 + Line 27 + Line 28
	10,705,815.35	Line 34 + Line 35
non O&M percentage including energy efficiency	56.64%	Line 34 / Line 36
O&M percentage - excluding EE	43.36%	Line 35 / Line 36
	100.00%	Line 39 + Line 40

SERVICE COMPANY NON-O&M ALLOCATION PERCENTAGE

	WMECO	Reference
(A)	(B)	(C)
Other Balance Sheet	36,272.31	
Capital and Removal	238,545.77	
Energy Efficiency	1,114,150.13	
Engineering and Supervision	578,031.25	
Fleet Clearing O&M	21,330.04	
Fleet Clearing non O&M	20,493.57	
Operation and Maintenance	6,663,214.37	
Other Income Statement	-	
Stores Clearing O&M	7,090.81	
Stores Clearing non O&M	83,817.00	
Total Expenditures - GSCOH	8,762,945.25	Sum of Line 50 through Line 59
Non O&M \$ including EE	2,071,310.03	Sum of Line 50 through Line 53 + Line 55 + Line 57 + Line 59
O&M \$ excluding EE	6,691,635.22	Line 54 + Line 56 + Line 58
	8,762,945.25	Line 63 + Line 64
non O&M percentage including energy efficiency	23.64%	Line 63 / Line 65
O&M percentage - excluding EE	76.36%	Line 64 / Line 65
	100.00%	Line 68 + Line 69

NOTE: Numbers may not add due to rounding

WESTERN MASSACHUSETTS ELECTRIC COMPANY
INSURANCE EXPENSE AND INJURIES & DAMAGES

Line of Coverage	Policy Period		Insurance Carrier	Current Premium	Allocation Expense to WMECO
	From	To			
(A)	(B)	(C)	(D)	(E)	
Property Insurance					
PO5344904P	10/01/2016	10/01/2017	AEGIS	\$ 2,010,808	\$ 50,259
31092516GP	10/01/2016	10/01/2017	EIM	861,073	21,522
035870950	10/01/2016	10/01/2017	National Union Fire Ins Co. of Pittsburg	984,083	24,597
FA000370720161	10/01/2016	10/01/2017	SCOR	190,358	4,758
Service fee	10/01/2016	10/01/2017	National Union Fire Ins Co. of Pittsburg	58,500	1,462
Service fee	10/01/2016	10/01/2017	AON	142,000	3,549
					<u>\$ 106,147</u>
Commercial Crime					
47EPC30243901	04/10/2016	04/10/2017	Berkshire Hathaway Specialty	\$ 64,865	\$ 3,315
MNN793344012016	04/10/2016	04/10/2017	Axis Insurance	15,065	770
					<u>\$ 4,085</u>
Excess General Liability					
XL50437005P	03/15/2016	03/15/2017	AEGIS	\$ 6,728,777	\$ 334,420
1600118001	03/15/2016	03/15/2017	Marsh	400,400	19,900
253340-16GL	03/15/2016	03/15/2017	EIM	1,701,045	84,542
U920531-0316	03/15/2016	03/15/2017	Marsh Bermuda	171,600	8,529
Service fee	03/15/2016	03/15/2017	Marsh	70,000	3,479
					<u>\$ 450,870</u>
Cyber Risk Liability					
CP5642701P	06/29/2016	06/29/2017	AEGIS	\$ 425,000	13,468
015761769	06/29/2016	06/29/2017	AIG	150,000	4,755
MTE9033692	06/29/2016	06/29/2017	Greenwich Ins	100,000	3,170
44007016CY	06/29/2016	06/29/2017	Energy	60,000	1,902
					<u>\$ 23,295</u>
Directors & Officers Liability					
DP5008516P	04/23/2016	04/23/2017	AEGIS	\$ 324,080	\$ 10,272
293061-15DO	04/23/2016	04/23/2017	EIM	250,000	7,924
24MGU16A37462	04/23/2016	04/23/2017	US Specialty	135,000	4,276
ADX10003939103	04/23/2016	04/23/2017	Endurance	92,000	2,916
47EPC30247401	04/23/2016	04/23/2017	Berkshire Hathaway Specialty Insurance	200,000	6,340
DOC938492707	04/23/2016	04/23/2017	Zurich America	105,000	3,329
105922917	04/23/2016	04/23/2017	Travellers	87,000	2,758
DOXG2680954A004	04/23/2016	04/23/2017	ACE America	41,500	1,316
Service fee	04/23/2016	04/23/2017	Marsh	70,000	2,219
					<u>\$ 41,349</u>
Fiduciary & Employee Benefit Liability					
FP5040915P	04/23/2016	04/23/2017	AEGIS	\$ 280,000	\$ 14,308
24MGU16A3463	04/23/2016	04/23/2017	US Specialty	51,510	2,632
273380-16FL	04/23/2016	04/23/2017	EIM	120,604	6,163
Service fee	04/23/2016	04/23/2017	Marsh	35,000	1,789
					<u>\$ 24,892</u>
Workers' Compensation					
EW769N530271065	05/01/2016	05/01/2017	Liberty Mutual	\$ 886,088	\$ 85,267
WC5041605P	05/01/2016	05/01/2017	AEGIS	683,437	12,375
Service fee	05/01/2016	05/01/2017	Marsh	50,000	4,811
WC Self-Insurer's Bonds	05/01/2016	05/01/2017	Willis of MA	864	39
WC Self-Insurer's Bonds	05/01/2016	05/01/2017	Willis of MA	14,760	14,170
WC Self-Insurer's Bonds	09/01/2016	09/01/2017	Willis of MA	28,800	1,284
WC Self-Insurer's Bonds	01/01/2016	12/31/2016	Willis of MA	71,856	1,278
					<u>\$ 119,225</u>
Grand Total Insurance Premiums				<u>\$</u>	<u>769,862</u>

NOTE: Numbers may not add due to rounding

WESTERN MASSACHUSETTS ELECTRIC COMPANY

PAYROLL EXPENSE

Account Description	Total WMECO Company Payroll from:			Total Payroll	Non- Distribution O&M Adjustments	Distribution O&M Test Year	Proforma Adjustments	Adjusted Test Year	Adjusted Test Year By Source Company:		
	WMECO Company	Service Company	Other Affiliates						WMECO Adjusted	Service Company Adjusted	Other Affiliates Adjusted
	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Capital, Balance Sheet, and Other	\$ 15,729,262	\$ 4,738,414	\$ 547,324	\$ 21,015,000	\$ (21,015,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operations & Maintenance Expenses - Transmission	\$ 861,722	\$ 1,057,098	\$ 91,838	\$ 2,010,658	\$ (2,010,658)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operations & Maintenance Expenses - Distribution											
556 System Control And Load Dispatching	\$ 804	\$ -	\$ 180,127	\$ 180,931	\$ (3,809)	\$ 177,122	\$ -	\$ 177,122			
580 Operation Supervision And Engineering	1,652,944	192,747	193,316	2,039,007	(9,488)	2,029,519	-	2,029,519			
581 Load Dispatching	719,633	-	-	719,633	-	719,633	-	719,633			
582 Station Expenses	673,650	-	13,891	687,541	-	687,541	-	687,541			
583 Overhead Line Expenses	402,049	1,388	117,651	521,087	-	521,087	-	521,087			
584 Underground Line Expenses	202,350	504	1,273	204,128	-	204,128	-	204,128			
585 Street Lighting And Signal System Expenses	167,885	-	-	167,885	-	167,885	-	167,885			
586 Meter Expenses	1,095,142	38,497	-	1,133,639	-	1,133,639	-	1,133,639			
587 Customer Installations Expenses	39,371	-	-	39,371	-	39,371	-	39,371			
588 Miscellaneous Distribution Expenses	1,234,032	4,838	3,410	1,242,280	(36,660)	1,205,620	-	1,205,620			
589 Rents	-	21,350	-	21,350	-	21,350	-	21,350			
590 Maintenance Supervision And Engineering	18,228	71,318	-	89,546	-	89,546	-	89,546			
591 Maintenance Of Structures	11,954	-	2,433	14,387	-	14,387	-	14,387			
592 Maintenance Of Station Equipment	478,421	-	6,091	484,512	-	484,512	-	484,512			
593 Maintenance Of Overhead Lines	3,481,683	77,783	47,741	3,607,208	(599)	3,606,609	173,600	3,780,209			
594 Maintenance Of Underground Lines	809,569	3,511	3,732	816,812	-	816,812	-	816,812			
595 Maintenance Of Line Transformers	209,939	163,932	234	374,106	-	374,106	-	374,106			
596 Maintenance Of Street Lighting And Signal Systems	132,771	5	61	132,837	-	132,837	-	132,837			
597 Maintenance Of Meters	20,658	108,159	500	129,316	-	129,316	-	129,316			
598 Maintenance Of Miscellaneous Distribution Plant	42,084	37	2,498	44,619	-	44,619	-	44,619			
Operations & Maintenance Expenses - Distribution Subtotal	\$ 11,393,165	\$ 684,068	\$ 572,959	\$ 12,650,192	\$ (50,557)	\$ 12,599,635	\$ 173,600	\$ 12,773,235	\$ 11,540,510	660,545	\$ 572,181
Operations & Maintenance Expenses - Customer											
901 Supervision	\$ -	\$ 15,564	\$ -	\$ 15,564	\$ (3,368)	\$ 12,196	\$ -	\$ 12,196			
902 Meter Reading Expenses	332,587	386,325	-	718,912	(4,953)	713,959	-	713,959			
903 Customer Records And Collection Expenses	372,947	2,695,148	-	3,068,095	(25,699)	3,042,396	-	3,042,396			
908 Customer Assistance Expenses	34,257	2,004,278	-	2,038,535	(1,735,473)	303,061	-	303,061			
Operations & Maintenance Expenses - Customer Subtotal	\$ 739,791	\$ 5,101,315	\$ -	\$ 5,841,106	\$ (1,769,493)	\$ 4,071,613	\$ -	\$ 4,071,613	\$ 685,657	3,386,544	\$ (589)
Operations & Maintenance Expenses - Administrative and General	\$ 1,165,132	\$ 8,948,287	\$ (102,233)	\$ 10,011,185	\$ (3,556,364)	\$ 6,454,821	\$ -	\$ 6,454,821	\$ 545,562	\$ 6,057,372	(148,113)
Total	<u>\$ 29,889,072</u>	<u>\$ 20,529,182</u>	<u>\$ 1,109,888</u>	<u>\$ 51,528,141</u>	<u>\$ (28,402,072)</u>	<u>\$ 23,126,069</u>	<u>\$ 173,600</u>	<u>\$ 23,299,669</u>	<u>\$ 12,771,729</u>	<u>\$ 10,104,462</u>	<u>\$ 423,478</u>
Less: Basic Service Adjustment						(126,639)	-	(126,639)			
Total Distribution Payroll O&M (less: basic service adjustment)						<u>\$ 22,999,430</u>	<u>\$ 173,600</u>	<u>\$ 23,173,030</u>			
Category											
Non-Represented							62%				
Represented							38%				
							100%				

NOTE: Numbers may not add due to rounding

WESTERN MASSACHUSETTS ELECTRIC COMPANY

UNION: NEW HIRES/ATTRITION

Description	Date of Hire/Departure	Position	Annualized Salary	Days Salary To Annualize	% Salary to annualize	Adjustment to Annualize Salary
(A)	(B)	(C)	(D)	(E)	(F)	(G)
Hire	07/20/2015	Splicer Trainee	\$ 56,534	20	5.5%	\$ 3,098
Hire	08/03/2015	Splicer Trainee	\$ 56,534	34	9.3%	\$ 5,266
Hire	11/09/2015	Storehandler Helper	\$ 55,973	132	36.2%	\$ 20,242
Hire	11/09/2015	Line Helper	\$ 63,003	132	36.2%	\$ 22,785
Hire	11/23/2015	Line Helper	\$ 63,003	146	40.0%	\$ 25,201
Hire	01/11/2016	Splicer Trainee	\$ 57,949	195	53.4%	\$ 30,959
Hire	05/23/2016	Line Helper	\$ 64,355	328	89.9%	\$ 57,831
Hire	05/23/2016	Meter Service - LT Temp	\$ 48,194	328	89.9%	\$ 43,309
Hire	06/06/2016	Field Technician Trainee	\$ 61,797	342	93.7%	\$ 57,903
Hire	06/13/2016	Field Technician Trainee	\$ 60,906	349	95.6%	\$ 58,236
Hire	06/27/2016	Splicer Trainee	\$ 59,405	363	99.5%	\$ 59,079
Hire	06/27/2016	Splicer Trainee	\$ 59,405	363	99.5%	\$ 59,079
Hire	06/27/2016	Field Technician Trainee	\$ 67,038	363	99.5%	\$ 66,671
Hire	06/27/2016	Splicer Trainee	\$ 59,405	363	99.5%	\$ 59,079
Departure	07/01/2015	Lead Line Mechanic	\$ 94,515	1	0.3%	\$ (259)
Departure	07/01/2015	Storehandler	\$ 73,133	1	0.3%	\$ (200)
Departure	07/01/2015	Line Mechanic	\$ 89,003	1	0.3%	\$ (244)
Departure	07/01/2015	Distribution Construction	\$ 79,290	1	0.3%	\$ (217)
Departure	02/01/2016	Field Technician Trainee	\$ 61,797	216	59.2%	\$ (36,570)
Departure	02/01/2016	Meter Reader	\$ 73,486	216	59.2%	\$ (43,488)
Departure	06/01/2016	Field Technician	\$ 84,032	337	92.3%	\$ (77,586)
						<u>\$ 410,175</u>
Hire	07/06/2015	Meter Service - LT Temp	\$ 47,008	6	1.6%	\$ 773
Departure	12/31/2015	Meter Service - LT Temp	\$ 47,008	184	50.4%	\$ (23,697)
				178	48.8%	<u>\$ (22,924)</u>
Hire	09/28/2015	Field Technician Trainee	\$ 60,299	90	24.7%	\$ 14,868
Departure	01/13/2016	Field Technician Trainee	\$ 61,797	197	54.0%	\$ (33,353)
				107	29.3%	<u>\$ (18,116)</u>
Hire	09/28/2015	Meter Service - LT Temp	\$ 47,008	90	24.7%	\$ 11,591
Departure	12/31/2015	Meter Service - LT Temp	\$ 47,008	184	50.4%	\$ (23,697)
				94	25.8%	<u>\$ (12,106)</u>
Hire	05/23/2016	Meter Service - LT Temp	\$ 48,194	328	89.9%	<u>\$ 43,309</u>
Total Annualization Adjustment						\$ 400,337
Net of capitalization and charges to other affiliates						56.64%
Charged to non-O&M (capital, EE, Other affiliates, other balance sheet)						\$ 226,737
Charged to O&M						<u><u>\$ 173,600</u></u>

NOTE: Numbers may not add due to rounding

WESTERN MASSACHUSETTS ELECTRIC COMPANY

PAYROLL EXPENSE

Account Description	Adjusted Test Year	% of total (C)	Payroll Adjustment		Reference
			By FERC Account	(D)	
(A)	(B)	(C)	(D)	(E)	(E)
Total Payroll Adjustment			\$ 1,694,639	Exh. ES-DPH-2 (West), Sch. DPH-13, Page 2, Line 44	
Operations & Maintenance Expenses - Distribution					
556 556 System Control And Load Dispatching	\$ 177,122	1%	\$ 12,953		Line 20* Line 24
580 580 Operation Supervision And Engineering	2,029,519	9%	148,418		Line 20* Line 25
581 581 Load Dispatching	719,633	3%	52,627		Line 20* Line 26
582 582 Station Expenses	687,541	3%	50,280		Line 20* Line 27
583 583 Overhead Line Expenses	521,087	2%	38,107		Line 20* Line 28
584 584 Underground Line Expenses	204,128	1%	14,928		Line 20* Line 29
585 585 Street Lighting And Signal System Expenses	167,885	1%	12,277		Line 20* Line 30
586 586 Meter Expenses	1,133,639	5%	82,903		Line 20* Line 31
587 587 Customer Installations Expenses	39,371	0%	2,879		Line 20* Line 32
588 588 Miscellaneous Distribution Expenses	1,205,620	5%	88,167		Line 20* Line 33
589 589 Rents	21,350	0%	1,561		Line 20* Line 34
590 590 Maintenance Supervision And Engineering	89,546	0%	6,549		Line 20* Line 35
591 591 Maintenance Of Structures	14,387	0%	1,052		Line 20* Line 36
592 592 Maintenance Of Station Equipment	484,512	2%	35,432		Line 20* Line 37
593 593 Maintenance Of Overhead Lines	3,780,209	16%	276,446		Line 20* Line 38
594 594 Maintenance Of Underground Lines	816,812	4%	59,733		Line 20* Line 39
595 595 Maintenance Of Line Transformers	374,106	2%	27,358		Line 20* Line 40
596 596 Maintenance Of Street Lighting And Signal Systems	132,837	1%	9,714		Line 20* Line 42
597 597 Maintenance Of Meters	129,316	1%	9,457		Line 20* Line 43
598 598 Maintenance Of Miscellaneous Distribution Plant	44,619	0%	3,263		Line 20* Line 44
Operations & Maintenance Expenses - Distribution Subtotal	\$ 12,773,235		\$ 934,104		Sum of Lines 24 through 43
Operations & Maintenance Expenses - Customer					
901 901 Supervision	\$ 12,196	0%	\$ 892		Line 20* Line 47
902 902 Meter Reading Expenses	713,959	3%	52,212		Line 20* Line 48
903 903 Customer Records And Collection Expenses	3,042,396	13%	222,490		Line 20* Line 49
908 908 Customer Assistance Expenses	303,061	1%	22,163		Line 20* Line 50
Operations & Maintenance Expenses - Customer Subtotal	\$ 4,071,613		\$ 297,756		Sum of Lines 47 through 50
Operations & Maintenance Expenses - Administrative and General					
920 920 Administrative And General Salaries	\$ 6,170,963	27%	\$ 451,281		Line 20* Line 54
923 923 Outside Services Employed	21,960	0%	1,606		Line 20* Line 56
925 925 Injuries and Damages	114,279	0%	8,357		Line 20* Line 57
926 926 Employee Pensions and Benefits	-	0%	-		
928 928 Regulatory Commission Expenses	11,460	0%	838		Line 20* Line 59
930 930 Miscellaneous General Expenses	-	0%	-		
935 935 Maintenance of General Plant	9,520	0%	696		Line 20* Line 61
Operations & Maintenance Expenses - Administrative and General Subtotal	\$ 6,328,182		\$ 462,779		Sum of Lines 54 through 62
Total Payroll Expense	\$ 23,173,030	100%	\$ 1,694,639		Line 44 + Line 51 + Line 63

NOTE: Numbers may not add due to rounding

NSTAR ELECTRIC COMPANY
WESTERN MASSACHUSETTS ELECTRIC COMPANY
VEGETATION MANAGEMENT RESILIENCY TREE WORK PILOT

Description (A)	Pro Forma Adjustments (B)
<u>2017 Vegetation Management Resiliency Tree Work Pilot Expenses</u>	
LiDAR Inspection	\$ 476,000
LiDAR Analysis	100,000
Mid-Cycle Prune	2,875,000
Software and hosting fees	70,000
Total 2017 Expense	\$ 3,521,000
Amortization period	5 years
Annualized expense per year	\$ 704,200
<u>2018 - 2022 Vegetation Management Resiliency Tree Work Pilot Expenses</u>	
<u>Enhanced Mid-Cycle Prune</u>	
Annual mobile LiDAR Survey	\$ 1,400,000
Data Analysis by GeoDigital	100,000
Data Hosting	20,000
Mid Cycle Prune of 700 miles	3,200,000
	\$ 4,720,000
<u>Resiliency Tree Work</u>	
100 miles annually of 3-phase and large and/or critical laterals	\$ 5,000,000
<u>Expanded Hazard Tree Assessment and Removal (RTR)</u>	
Annual Expenses	
Removals	\$ 15,000,000
Data Analysis	50,000
Annual Pilot Expenses	\$ 15,050,000
One Time Study Expenses	
Aerial LiDAR Survey MA Distribution System	\$ 5,600,000
Tree Condition Assessment Study	300,000
	\$ 5,900,000
Amortization period	5 years
Annualized expense per year	\$ 1,180,000
Total Annual Pilot Expense (2018 - 2022)	\$ 25,950,000

NOTE: Numbers may not add due to rounding.

WESTERN MASSACHUSETTS ELECTRIC COMPANY

CUSTOMER ALLOCATION FACTOR

<u>Company</u>	<u>Amount</u>
Total NSTAR Electric	85%
Total WMECO	15%
Total Combined Res, C&I Customers	<u>100.00%</u>

NOTE: Numbers may not add due to rounding

H.O. _____

WESTERN MASSACHUSETTS ELECTRIC COMPANY

RATE CASE EXPENSE

Description	Total Estimate	WMECO Share	Test Year Pro Forma
(A)	(B)	(C)	(D)
Rate Case Expense:			
Rate Case - Legal (split 50/50)	\$ 1,460,125	50%	\$ 730,063
Rate Case - Production & Filing Fees (50/50)	275,000	50%	137,500
Marginal Cost Study (85/15)	65,250	15%	9,553
Allocated Cost of Service Study (85/15)	620,000	15%	90,768
Cost of Capital Study (50/50)	150,000	50%	75,000
Depreciation Study (50/50)	200,000	50%	100,000
PBR Study (50/50)	695,000	50%	347,500
Contractor Costs (85/15)	450,900	15%	66,012
Total Rate Case Expense	<u>\$ 3,916,275</u>		<u>\$ 1,556,395</u>
Proposed Amortization Period (years)			<u>5</u>
Proposed Yearly Amortization			<u>\$ 311,279</u>

NOTE: Numbers may not add due to rounding

H.O. _____

WESTERN MASSACHUSETTS ELECTRIC COMPANY

RESIDUAL O&M INFLATION ADJUSTMENT

Description	Test Year
(A)	(B) (C)
O&M Expenses	\$ 59,758,644
Less O&M Expenses with Specific Adjustments:	
Postage Expense	956,609
Uncollectibles Expense	5,163,634
Fee Free Payment Processing	-
Dues And Memberships	124,820
Employee Benefits Costs	3,047,400
Insurance Expense And Injuries & Damages	1,630,157
Payroll Expense	23,173,030
Variable Compensation	3,177,908
Vegetation Management Resiliency Tree Work Pilot	-
Rate Case Expense	-
Regulatory Assessments	1,148,553
Lease Expense	749,592
Information Systems Expense Adjustment	1,397,941
Storm Costs	-
Storm Fund Adjustment	-
Total O&M Adjustments	\$ 40,569,643
Residual O&M Expense	19,189,000
Inflation Factor	4.870%
Inflation Allowance	\$ 934,504
Test year Pro Forma	\$ 20,123,505
<u>Calculation of Inflation Percentage</u>	
NIPA: Chain-type Price Index - GDP mid-point of test year	
4th Quarter 2015 GDP Index	110.50
1st Quarter 2016 GDP Index	110.63
Midpoint of Test Year GDP Index - January 1, 2016	110.57
NIPA: Chain-type Price Index - GDP mid-point of rate year	
2nd Quarter 2018 GDP Index	115.61
3rd Quarter 2018 GDP Index	116.29
Midpoint of Rate Year GDP Index - July 1, 2018	115.95
Projected Inflation Factor	4.870%

Source:
Bureau of Economic Analysis; Moody's Analytics

NOTE: Numbers may not add due to rounding

RESIDUAL O&M INFLATION ADJUSTMENT

95 NOTE: Numbers may not add due to rounding

WESTERN MASSACHUSETTS ELECTRIC COMPANY
DEPRECIATION & AMORTIZATION EXPENSE

Account Number	Account Description	Adjusted Actual Plant Balance as of 06/30/16	Depreciation Accrual rates	Depreciation Accrual
(A)	(B)	(C)	(D)	(E)=(C)*(D)
	<u>Intangible Plant</u>			
303	Miscellaneous Intangible Plant	\$ 22,182,771	3.07%	\$ 681,011
	Total Intangible Plant	<u>\$ 22,182,771</u>		<u>\$ 681,011</u>
	<u>Other Production Plant</u>			
340	Land and Land Rights	-		-
341	Structures and Improvements	-	4.36%	-
344	Generators	-	4.95%	-
345	Accessory Electric Equipment	-	4.42%	-
	Total Other Production Plant	<u>\$ -</u>		<u>\$ -</u>
	<u>Distribution Plant</u>			
360	Land and Land Rights	\$ 1,420,749		\$ -
361	Structures and Improvements	5,880,207	2.01%	118,192
362	Station Equipment	87,173,340	2.78%	2,423,419
364	Poles, Towers and Fixtures	75,376,628	2.99%	2,253,761
365	Overhead Conductors and Devices	145,620,795	3.15%	4,587,055
366	Underground Conduit	67,174,754	2.52%	1,692,804
367	Underground Conductors and Devices	154,762,093	2.85%	4,410,720
368	Line Transformers	79,324,339	3.43%	2,720,825
369	Services - Overhead	29,953,101	3.51%	1,051,354
369	Services - Underground	43,008,287	4.70%	2,021,390
370	Meters	28,637,851	9.30%	2,663,320
371	Installations on Customer Premises	10,768,906	8.02%	863,666
373	Street Lighting and Signal Systems	17,376,344	6.16%	1,070,383
	Total Distribution Plant	<u>\$ 746,477,394</u>		<u>\$ 25,876,888</u>
	<u>General Plant</u>			
389	Land and Land Rights	\$ 373,667		\$ -
390	Structures and Improvements	21,158,910	5.02%	1,062,177
391	Office Furniture and Equipment - Office Furniture	3,168,676	5.41%	171,425
391	Office Furniture and Equipment - Computer	-	5.41%	-
392	Transportation Equipment	14,878,458	4.03%	599,602
393	Stores Equipment	849,179	4.00%	33,967
394	Tools, Shop and Garage Equipment	3,735,880	3.84%	143,458
395	Laboratory Equipment	553,750	2.85%	15,782
396	Power Operated Equipment	228,103	4.65%	10,607
397	Communication Equipment	19,261,157	5.98%	1,151,817
398	Miscellaneous Equipment	219,696	4.51%	9,908
	Total General Plant	<u>\$ 64,427,475</u>		<u>\$ 3,198,744</u>
	Total Unrecovered Reserve Adjustment For Amortization	-		475,881
	Total	<u><u>\$ 833,087,640</u></u>		<u><u>\$ 30,232,524</u></u>

Notes:
Col. (D): refer to depreciation rates in Exhibit ES-JJS-3.
\$ 30,276,615
\$ 44,091

NOTE: Numbers may not add due to rounding

WESTERN MASSACHUSETTS ELECTRIC COMPANY
AMORTIZATION OF HARDSHIP RECEIVABLES

Description	Actual	Reference
(A)	(B)	(C)
Total Hardship Receivables	\$ 4,337,928	WP DPH-24, Page 2, Line 27
Amortization Period (years)	<u>5</u>	
Annual Amortization	<u>\$ 867,586</u>	Line 23 / Line 25

NOTE: Numbers may not add due to rounding.

WESTERN MASSACHUSETTS ELECTRIC COMPANY
AMORTIZATION OF HARDSHIP RECEIVABLES

Description (A)	Total Accounts (B)	Total \$ (C)	< 30 (D)		30-60 (F)		61-90 (H)		91-120 (J)		120-360 (L)		OVR 360 (N)	
			Accounts (D)	\$ (E)	Accounts (F)	\$ (G)	Accounts (H)	\$ (I)	Accounts (J)	\$ (K)	Accounts (L)	\$ (M)	Accounts (N)	\$ (O)
Active Medical	4,481	\$ 7,977,286	211	\$ 336,880	174	\$ 276,995	150	\$ 313,818	157	\$ 371,451	2,122	\$ 2,441,800	1,667	\$ 4,236,342
Active Youth/Elderly	370	\$ 399,572	17	\$ 31,310	21	\$ 26,473	12	\$ 31,357	21	\$ 36,699	204	\$ 172,147	95	\$ 101,586
Total Active Year-Round Prot.	4,851	\$ 8,376,858	228	\$ 368,190	195	\$ 303,468	162	\$ 345,175	178	\$ 408,150	2,326	\$ 2,613,947	1,762	\$ 4,337,928

References:
(B) Summation of Columns (D), (F), (H), (J), (L), (N)
(C) Summation of Columns (E), (G), (I), (K), (M), (O)
Accounts in aging columns represent the number of individual customers based on their oldest bill date.
Dollars in aging columns represent the total of all accounts based on bill date.
Columns (N) and (O) exclude accounts that were included in the prior rate case 10-70.

NOTE: Numbers may not add due to rounding.

WESTERN MASSACHUSETTS ELECTRIC COMPANY

AMORTIZATION EXPENSE
MERGER COSTS TO ACHIEVE

Description	Company Total Actual
(A)	(B)
Merger Costs to Achieve:	
Total Merger Costs to Achieve	\$ 125,953,317
Allocation Rate (gross plant allocator)	3.51%
Total Amount Allocated to WMECO	4,420,961
Amortization Period (years)	10
Annual Amortization	\$ 442,096

NOTE: Numbers may not add due to rounding.

WESTERN MASSACHUSETTS ELECTRIC COMPANY

AMORTIZATION EXPENSE
PROPERTY SALES

Description (A)	Test Year Actual (B)	Pro Forma Adjustments (C)	Test Year Pro Forma (D)	Reference (E)
Linwood Street, Greenfield Land Sale	-	(10,083)	(10,083)	
Bromley Hill Road, Huntington Line Shop Sale	(140,311)	-	(140,311)	
Columbia Street, Chicopee Land and Equipment Sale	46,399	-	46,399	
Total	<u>\$ (93,912)</u>	<u>\$ (10,083)</u>	<u>\$ (103,995)</u>	Sum of Lines 20 thru 22
Proposed Amortization Period			<u>5</u> years	
Test Year Pro Forma			<u>\$ 20,799</u>	Line 25 / Line 27

NOTE: Numbers may not add due to rounding.

WESTERN MASSACHUSETTS ELECTRIC COMPANY

PROPERTY TAX EXPENSE
Pro Forma Test Year

Town	Personal Property NBV as of 12/31/15 (B)	Real Property FMV as of 12/31/14 (C)	Total Assessment (D)	2016 Actual Mill Rate (E)	Property Taxes Paid Pro Forma FY (F) = (E) * (D)	CPA Paid Pro Forma FY (G)	Water/Sewer Paid Pro Forma FY (H)	Total Property Taxes Paid Pro Forma FY Sum of (F) thru (H) = (I)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Agawam - COM	\$ 196,515,652	\$ 6,037,700	\$ 202,553,352	32.12	\$ 6,303,460	\$ 1,854	\$ -	\$ 6,305,314
Agawam - RES	-	2,530,000	2,530,000	16.31	41,274	-	-	41,687
Amherst	42,026,700	2,031,500	44,058,200	21.83	961,791	1,330	-	963,121
Ashfield	14,062,451	397,407	14,459,858	16.22	234,539	-	0	234,539
Berket	14,474,000	296,200	14,770,200	16.54	155,088	-	-	155,088
Berkshires	4,865,136	1,240,000	6,105,136	16.20	111,113	339	-	111,452
Bernardston	2,237,569	3,600	2,241,169	19.78	44,726	-	3,688	48,414
Blanford	13,361,409	522,400	13,883,809	16.94	234,175	-	-	234,175
Buckland	2,065,369	-	2,065,369	16.05	36,197	-	-	36,197
Buckland FD	1,312,277	-	1,312,277	0.63	827	-	-	827
Charleston	8,599	-	8,599	20.20	174	-	-	174
Chester	189,526	893,400	1,082,926	12.39	10,099	-	-	10,099
Chester	321,464	46,600	370,064	20.32	7,520	-	-	7,520
Chesterfield	2,265,874	2,300	2,268,174	19.08	43,277	-	-	43,277
Chicopee - COM	156,690,394	3,900,000	160,590,394	32.49	5,216,627	-	-	5,216,627
Chicopee - RES	-	221,100	221,100	17.31	3,827	-	-	3,827
Coleen	2,763,264	-	2,763,264	19.70	54,436	-	-	54,436
Coleen FD	406,643	-	406,643	4.23	1,720	-	-	1,720
Conway	9,064,808	99,500	9,164,308	17.75	161,601	-	-	161,601
Convington	2,560,394	549,800	3,110,194	13.96	43,790	-	-	43,790
Dalton	7,343,510	879,200	8,222,710	20.96	172,348	-	-	172,348
Deerfield	20,171,475	214,123	20,385,598	19.40	313,909	-	8,709	322,618
Deerfield FD1	8,063,550	90,023	8,153,573	0.42	3,424	29	-	3,453
Deerfield FD2	8,063,550	125,100	8,188,650	0.90	7,370	58	135	7,563
East Longmeadow	419,638	4,130,000	4,550,238	20.77	94,508	706	-	95,215
Easthampton	20,016,226	1,021,900	21,038,126	16.21	341,028	445	327	341,801
Erving	14,078,929	1,895,960	15,974,889	11.31	180,676	-	-	180,676
Gill	1,832,186	-	1,832,186	16.58	30,378	-	-	30,378
Granby	5,731,272	662,500	6,393,772	18.40	115,727	-	-	115,727
Granville	6,584,879	-	6,584,879	12.84	90,028	-	-	90,028
Greenfield	39,928,637	2,600,345	42,528,982	23.73	924,155	-	-	924,155
Hadley (excludes Srvc Ctr)	7,561,113	883,100	8,444,213	11.57	97,700	307	-	98,006
Hadley Service Center	3,227,468	-	3,227,468	11.57	49,837	1,495	-	51,332
Hampden	1,025,500	1,025,500	2,051,000	19.28	161,129	159	-	161,288
Hancock	1,865,618	114,900	1,980,518	2.94	5,823	-	-	5,823
Hartfield	3,192,858	-	3,192,858	13.22	42,210	-	-	42,210
Hartley	1,927	-	1,927	15.50	30	-	-	30
Hinsdale	24,311,592	344,000	24,655,592	14.09	347,397	-	-	347,397
Holyoke	6,749,526	-	6,749,526	39.72	268,091	-	-	268,091
Huntington	2,735,336	324,400	3,077,736	18.05	55,553	-	-	55,553
Laurelton	3,738,189	878,200	4,627,389	20.69	96,696	-	-	96,696
Lee	24,910,565	1,268,700	26,179,265	14.72	385,559	-	-	385,559
Lenox	4,601,039	32,400	4,633,439	15.06	69,780	7	-	69,787
Leicester	8,131,961	502,730	8,634,231	20.95	180,887	316	-	181,203
Leyden	1,125,383	5,100	1,130,453	17.08	19,388	-	-	19,388
Longmeadow	15,104,590	1,405,400	16,509,990	23.58	389,306	331	-	389,637
Ludlow	132,440,442	2,352,300	134,792,742	17.53	2,497,710	-	-	2,497,710
Middlefield	1,180,180	-	1,180,180	17.65	19,412	-	-	19,412
Montague - COM TFFD	42,613,727	1,691,800	44,304,527	29.60	1,311,414	-	-	1,311,414
Montague - COM Mount Light	1,195,806	206,000	1,401,806	25.18	35,297	-	-	35,297
Montague - COM Mount CTR	1,195,806	664,000	1,859,806	26.42	49,136	-	-	49,136
Montague - COM Mount CTR	-	-	-	1.13	-	-	-	-
Montague - RES TFFD	-	51,000	51,000	19.83	1,011	-	-	1,011
Montague - RES Mount Light	-	82,000	82,000	16.76	1,374	-	-	1,374
Montague - RES Mount CTR	-	88,300	88,300	18.00	1,589	-	-	1,589
Montgomery	1,552,618	97,800	1,650,418	13.79	22,739	-	-	22,739
New Ashford	480,761	-	480,761	11.62	5,586	-	-	5,586
Northampton	16,666	-	16,666	16.49	178	-	-	178
Northfield	39,460,036	1,502,289	40,962,325	16.45	672,863	124	-	673,087
Otis	9,127,736	311,200	9,438,936	8.08	76,207	-	-	76,207
Pelham	10,691,432	429,700	11,121,132	23.00	233,544	271	-	233,814
Peru	1,825,438	-	1,825,438	17.58	32,091	-	-	32,091
Pittsfield	70,289,372	5,834,500	76,123,872	39.78	3,028,208	-	-	3,028,208
Pittsfield	10,800,319	794,100	11,594,419	19.46	225,627	-	-	225,627
Richmond	2,562,684	-	2,562,684	11.02	28,241	-	-	28,241
Russell	2,987,319	-	2,987,319	22.23	75,383	-	-	75,383
Sandisfield	2,495,300	-	2,495,300	13.29	33,163	-	-	33,163
Savoy	1,516,881	-	1,516,881	17.07	25,801	-	-	25,801
Shelburne	9,539,928	673,700	10,213,628	14.85	148,702	-	-	148,702
Shelburne - FD	6,614,628	673,700	7,288,328	6.94	6,870	-	-	6,870
Shutesbury	993,196	333,700	1,326,896	22.76	30,240	114	-	30,314
Somers, CT	-	15,100	15,100	24.22	366	-	-	366
South Hadley FD1	2,422,200	990,200	3,412,400	20.12	71,880	-	-	71,880
South Hadley FD2	1,291,556	69,600	1,361,156	20.66	28,121	-	-	28,121
Southampton	6,234,210	64,200	6,298,410	16.32	102,790	31	-	102,821
Southwick	24,760,010	143,100	24,903,110	17.73	441,532	50	-	441,582
Springfield - COM	294,108,110	6,796,400	300,904,510	39.07	11,759,665	-	-	11,759,665
Springfield - RES	-	59,500	59,500	19.66	1,170	-	-	1,170
Stockbridge	3,410	-	3,410	9.70	33	-	-	33
Sunderland	4,354,298	-	4,354,298	14.24	62,440	-	2,201	64,641
Tolland	1,650,965	-	1,650,965	8.08	13,339	-	-	13,339
Tyringham	974,221	-	974,221	7.00	6,820	-	-	6,820
Warwick	1,187,611	-	1,187,611	29.11	23,883	-	-	23,883
Washington	1,085,099	8,000	1,093,099	14.04	14,224	-	-	14,224
Wendell	414,584	178,800	593,384	19.31	11,458	-	-	11,458
West Springfield	91,913,897	1,647,800	93,561,697	33.14	3,100,615	38	-	3,100,673
West Springfield	-	1,477,534	1,477,534	33.21	49,099	-	-	49,099
Westfield - COM	16,812,773	210,900	17,023,673	37.08	611,128	78	-	611,316
Westfield - RES	-	293,400	293,400	19.42	5,698	-	-	5,698
Westhampton	2,433,412	-	2,433,412	19.31	46,999	-	-	46,999
Whately	2,675,889	-	2,675,889	15.60	41,120	-	-	41,120
Wilbraham	4,527,476	2,539,200	7,066,676	22.00	151,067	806	-	151,873
Williamsburg	-	333,700	333,700	19.18	6,400	-	-	6,400
Windsor	6,232,319	272,100	6,504,419	13.58	88,530	-	-	88,530
Worthington	2,368,243	-	2,368,243	16.99	37,630	-	-	37,630
Total for All Towns	\$ 1,523,129,986	\$ 72,130,811	\$ 1,595,260,797	-	\$ 43,388,567	\$ 9,304	\$ 15,060	\$ 43,392,931
SOLD PROPERTIES:	-	2,085,900	2,085,900	21.93	45,337	-	-	45,337
Greenfield	-	2,085,900	2,085,900	-	45,337	-	-	45,337
Total Sold Properties	\$ -	\$ 2,085,900	\$ 2,085,900	-	\$ -	\$ -	\$ -	\$ -
Total, excludes Sold	\$ 1,523,129,986	\$ 70,044,911	\$ 1,593,174,897	-	\$ 43,343,241	\$ 9,304	\$ 15,060	\$ 43,347,605
Composite Mill Rate for Year	-	-	-	27.21	-	-	-	-
Less: Non-Utility Property (Line 125 * 0.31%)	-	-	-	-	-	-	-	\$ (12,343)
Total Property Taxes Net of Non-Utility Property	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ 43,335,261
SOLAR FACILITIES:	-	-	-	-	-	-	-	-
Pittsfield	\$ 6,264,250	\$ 622,400	\$ 6,886,659	39.78	\$ 273,951	-	-	\$ 273,951
Springfield (Line 97, Col. B * 8.07%)	\$ 23,741,628	\$ 965,200	\$ 24,706,828	39.07	\$ 965,374	-	-	\$ 965,374
Total Solar Facilities	\$ 30,005,878	\$ 1,587,600	\$ 31,593,478	-	\$ 1,239,325	\$ -	\$ -	\$ 1,239,325

Notes:
(1): For towns using new methodology, personal property values are as of 12/31/15 based on fiscal year 2017 bills.

NOTE: Numbers may not add due to rounding

H.O. _____

WESTERN MASSACHUSETTS ELECTRIC COMPANY

PAYROLL and OTHER TAX SUMMARY

Description	FERC Account	Test Year	Transmission Elimination	Normalizing Adjustments	Normalized Distribution Payroll & Other Taxes	7.313% Payroll Increase	Pro-Forma Distribution Payroll & Other Taxes
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
FICA	408020	\$ 1,110,516	\$ 96,073	\$ -	\$ 1,206,589	\$ 88,238	\$ 1,294,826
Medicare	408050	302,271	30,183	-	332,453	24,312	356,766
Federal Unemployment	408010	9,151	864	-	10,015	-	10,015
State Unemployment							
Massachusetts	408011	25,410	701	-	26,110	-	26,110
Connecticut	408001	30,407	5,735	-	36,142	-	36,142
New Hampshire	4081H0	695	131	-	826	-	826
District of Columbia	408360	2	0	-	2	-	2
Michigan	408MI0	(2)	(0)	-	(2)	-	(2)
Universal Health (MA)	408180	7,864	338	-	8,203	-	8,203
Payroll Taxes		1,486,314	134,025	-	1,620,339	112,550	1,732,889
Federal Highway	408140	1,610	-	-	1,610	-	1,610
Insurance Premium Excise (CT)	408600	44,981	(14,978)	-	30,003	-	30,003
Sales Tax (MA)	408700	942	-	-	942	-	942
Tangible Property (MA MFG Excise)	408300	(85,200)	50,400	34,800	-	-	-
Payroll and Other Taxes		\$ 1,448,647	\$ 169,447	\$ 34,800	\$ 1,652,894	\$ 112,550	\$ 1,765,444

Notes:

Col. E, Line 33: Reflects removal of out-of-period adjustment related to Jan-Jun 2015 tangible property tax.

NOTE: Numbers may not add due to rounding

WESTERN MASSACHUSETTS ELECTRIC COMPANY d/b/a EVERSOURCE ENERGY

MATERIALS AND SUPPLIES
13 Month Average

18		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)=(a) thru (g)	(i)	(j) = (h) - (i)
19		154000 Plant Materials +	154010 Materials +	154020 Materials & Supplies - Central	154070 Automotive	154AU0 Average	154PC0 Precap	154PV0 Invoice	154 Total	Total Transmission	
	Month	Operating Supplies	Supplies - Other	Warehouse	Inventory	Unit Price Default	Distribution Clearing	Price Variance Type S	Transmission and Distribution (A)	Inventory	154 Distribution
20	June-15	-	4,093,771	285,626	75,723	-	(404,463)	0	4,050,657	2,952,704	1,097,952
21	July-15	-	3,774,442	290,114	112,654	-	(427,171)	(0)	3,750,038	2,936,103	813,934
22	August-15	-	3,460,139	295,902	110,839	-	(568,034)	(0)	3,298,846	2,934,900	363,946
23	September-15	-	5,068,882	384,531	108,260	-	(625,125)	(0)	4,936,547	2,935,086	2,001,461
24	October-15	-	5,533,409	427,851	108,333	-	(847,528)	(0)	5,222,065	2,933,522	2,288,544
25	November-15	-	5,592,150	446,838	112,474	-	(872,196)	0	5,279,265	2,932,120	2,347,146
26	December-15	-	5,236,931	-	110,336	-	(0)	0	5,347,267	2,835,865	2,511,402
27	January-16	-	5,352,812	-	113,236	-	(0)	(0)	5,466,048	2,807,755	2,658,293
28	February-16	-	5,324,748	-	113,236	-	18,350	0	5,456,333	2,674,709	2,781,625
29	March-16	-	4,393,790	-	115,094	-	1,026,254	0	5,535,138	2,674,147	2,860,991
30	April-16	-	5,534,919	-	115,094	-	1,029,814	0	6,679,827	2,672,013	4,007,814
31	May-16	-	5,279,922	-	115,094	-	22,140	0	5,417,156	2,661,222	2,755,934
32	June-16	-	5,198,580	-	118,504	-	0	(0)	5,317,084	2,649,893	2,667,191
33	13 Month Average	\$ -	\$ 4,911,115	\$ 163,912	\$ 109,913	\$ -	\$ (126,766)	\$ (0)	\$ 5,058,175	\$ 2,815,388	\$ 2,242,787

Notes:

Col. (a) through (f): Company records

NOTE: Numbers may not add due to rounding.

WESTERN MASSACHUSETTS ELECTRIC COMPANY
PLANT IN SERVICE BY MAJOR PROPERTY GROUPING
PLANT IN SERVICE CLASSIFIED (ACCOUNT 101 + 106)
DEPRECIABLE PLANT DETAIL

Account Number	Account Description	Test Year Actual 06/30/16	Transmission Plant In Service Adjustments	Solar Plant In Service Adjustments	Rate Base Audit Plant In Service Adjustments	Rebranding Plant In Service Adjustments	ARO Plant In Service Adjustments	Adjusted Plant Balance 06/30/16	Montague Station Pro-forma 2016 Additions	Montague Station Pro-forma 2016 Retirements	Pro-forma Balance Additions	Pro-forma 2016 Retirements	Pro-forma 2016 Transfers	Other Plant In Service Adjustments	Pro-forma Plant Balance as of 06/30/16
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = Sum of (C) through (H)	(J)	(K)	(L)	(M)	(N)	(O)	(P) = Sum of (I) through (O)
	<u>Intangible Plant</u>														
303	Miscellaneous Intangible Plant	\$ 23,481,221	\$ (1,298,450)	\$ -	\$ -	\$ -	\$ -	22,182,771	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	22,182,771
	Total Intangible Plant	\$ 23,481,221	\$ (1,298,450)	\$ -	\$ -	\$ -	\$ -	22,182,771	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	22,182,771
	<u>Other Production Plant</u>														
340	Land and Land Rights	\$ 876,067	\$ -	\$ (876,067)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
341	Structures and Improvements	2,631,315	-	(2,631,315)	-	-	-	-	-	-	-	-	-	-	-
344	Generators	26,972,663	-	(26,972,663)	-	-	-	-	-	-	-	-	-	-	-
345	Accessory Electric Equipment	2,498,389	-	(2,498,389)	-	-	-	-	-	-	-	-	-	-	-
347	Asset Retirement Costs for Other Production	1,439,574	-	(1,439,574)	-	-	-	-	-	-	-	-	-	-	-
	Total Other Production Plant	\$ 34,418,008	\$ -	\$ (34,418,008)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	<u>Transmission Plant</u>														
350	Land and Land Rights	\$ 31,095,868	\$ (31,095,868)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
352	Structures and Improvements	25,615,127	-	-	-	-	-	-	-	-	-	-	-	-	-
353	Station Equipment	352,006,822	(352,006,822)	-	-	-	-	-	-	-	-	-	-	-	-
354	Towers and Fixtures	10,409,051	(10,409,051)	-	-	-	-	-	-	-	-	-	-	-	-
355	Poles and Fixtures	369,423,714	(369,423,714)	-	-	-	-	-	-	-	-	-	-	-	-
356	Overhead Conductors and Devices	138,751,719	(138,751,719)	-	-	-	-	-	-	-	-	-	-	-	-
357	Underground Conduit	300,162	(300,162)	-	-	-	-	-	-	-	-	-	-	-	-
358	Underground Conductors and Devices	5,921,751	(5,921,751)	-	-	-	-	-	-	-	-	-	-	-	-
359	Roads and Trails	10,775,229	(10,775,229)	-	-	-	-	-	-	-	-	-	-	-	-
359.1	Asset Retirement Costs for Transmission Plant	950	(950)	-	-	-	-	-	-	-	-	-	-	-	-
	Total Transmission Plant	\$ 944,300,393	\$ (944,300,393)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	<u>Distribution Plant</u>														
360	Land and Land Rights	\$ 1,420,749	\$ -	\$ -	\$ -	\$ -	\$ -	1,420,749	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,420,749
361	Structures and Improvements	5,880,207	-	-	-	-	-	5,880,207	-	-	-	-	-	-	5,880,207
362	Station Equipment	85,225,877	-	(1,541,463)	-	-	-	83,684,415	3,813,975	(325,049)	-	-	-	-	87,173,340
364	Poles, Towers and Fixtures	75,376,628	-	-	-	-	-	75,376,628	-	-	-	-	-	-	75,376,628
365	Overhead Conductors and Devices	145,620,795	-	-	-	-	-	145,620,795	-	-	-	-	-	-	145,620,795
366	Underground Conduit	67,174,754	-	-	-	-	-	67,174,754	-	-	-	-	-	-	67,174,754
367	Underground Conductors and Devices	154,762,093	-	-	-	-	-	154,762,093	-	-	-	-	-	-	154,762,093
368	Line Transformers	79,324,339	-	-	-	-	-	79,324,339	-	-	-	-	-	-	79,324,339
369	Services	72,961,388	-	-	-	-	-	72,961,388	-	-	-	-	-	-	72,961,388
370	Meters	28,637,851	-	-	-	-	-	28,637,851	-	-	-	-	-	-	28,637,851
371	Installations on Customer Premises	10,768,906	-	-	-	-	-	10,768,906	-	-	-	-	-	-	10,768,906
373	Street Lighting and Signal Systems	17,376,344	-	-	-	-	-	17,376,344	-	-	-	-	-	-	17,376,344
374	Asset Retirement Costs for Distribution Plant	661,163	-	-	-	-	(661,163)	-	-	-	-	-	-	-	-
	Total Distribution Plant	\$ 745,191,094	\$ -	\$ (1,541,463)	\$ -	\$ -	\$ (661,163)	742,988,468	\$ 3,813,975	\$ (325,049)	\$ -	\$ -	\$ -	\$ -	746,477,394
	<u>General Plant</u>														
389	Land and Land Rights	\$ 374,500	\$ (833)	\$ -	\$ -	\$ -	\$ -	373,667	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	373,667
390	Structures and Improvements	21,808,131	(632,793)	-	-	(16,428)	-	21,158,910	-	-	-	-	-	-	21,158,910
391	Office Furniture and Equipment	3,303,059	(134,383)	-	-	-	-	3,168,676	-	-	-	-	-	-	3,168,676
392	Transportation Equipment	15,761,270	(882,812)	-	-	-	-	14,878,458	-	-	-	-	-	-	14,878,458
393	Stores Equipment	849,179	-	-	-	-	-	849,179	-	-	-	-	-	-	849,179
394	Tools, Shop and Garage Equipment	6,366,412	(2,630,532)	-	-	-	-	3,735,880	-	-	-	-	-	-	3,735,880
395	Laboratory Equipment	898,178	(344,428)	-	-	-	-	553,750	-	-	-	-	-	-	553,750
396	Power Operated Equipment	228,103	-	-	-	-	-	228,103	-	-	-	-	-	-	228,103
397	Communication Equipment	44,072,305	(24,811,148)	-	-	-	-	19,261,157	-	-	-	-	-	-	19,261,157
398	Miscellaneous Equipment	308,974	(89,278)	-	-	-	-	219,696	-	-	-	-	-	-	219,696
	Total General Plant	\$ 93,970,110	\$ (29,526,207)	\$ -	\$ -	\$ (16,428)	\$ -	64,427,475	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	64,427,475
	Total	\$ 1,841,360,826	\$ (975,125,050)	\$ (35,959,470)	\$ -	\$ (16,428)	\$ (661,163)	829,598,715	\$ 3,813,975	\$ (325,049)	\$ -	\$ -	\$ -	\$ -	833,087,640

NOTE: Numbers may not add due to rounding

WESTERN MASSACHUSETTS ELECTRIC COMPANY

DEPRECIATION RESERVE

Account Number	Account Description	Test Year Reserve 06/30/16	Transmission Acc. Reserve Adjustments	Solar Acc. Reserve Adjustments	Rate Base Audit Acc. Reserve Adjustments	Rebranding Acc. Reserve Adjustments	ARO Acc. Reserve Adjustments	Adjusted Reserve Balance 06/30/16	Depreciation Accrual	Montague Station Plant Retirements	Pro-forma 2016 Activity Montague Station Cost of Removal	Salvage & Other Credits	Transfers / Adjustments	Pro-forma Reserve Balance as of 06/30/16
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = Sum of (C) through (H)	(J)	(K)	(L)	(M)	(N)	(O) = Sum of (I) through (N)
303	Miscellaneous Intangible Plant	\$ 19,030,949	\$ (1,296,911)	\$ -	\$ -	\$ -	\$ -	\$ 17,734,038	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,734,038
	Total Intangible Plant	\$ 19,030,949	\$ (1,296,911)	\$ -	\$ -	\$ -	\$ -	\$ 17,734,038	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,734,038
	Other Production Plant													
340	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
341	Structures and Improvements	473,005	-	(473,005)	-	-	-	-	-	-	-	-	-	-
344	Generators	4,248,002	-	(4,248,002)	-	-	-	-	-	-	-	-	-	-
345	Accessory Electric Equipment	262,418	-	(262,418)	-	-	-	-	-	-	-	-	-	-
346	Misc Power Equip	-	-	-	-	-	-	-	-	-	-	-	-	-
362	Cottage St Interconnector	123,361	-	(123,361)	-	-	-	-	-	-	-	-	-	-
362	Goodwin Interconnector	-	-	-	-	-	-	-	-	-	-	-	-	-
362	Pittsfield Interconnector	-	-	-	-	-	-	-	-	-	-	-	-	-
347	Asset Retirement Costs for Other Production	102,826	-	(102,826)	-	-	-	-	-	-	-	-	-	-
	Total Other Production Plant	\$ 5,209,612	\$ -	\$ (5,209,612)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Transmission Plant													
350	Land and Land Rights	\$ 53,989	\$ (53,989)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
352	Structures and Improvements	2,573,171	-	(2,573,171)	-	-	-	-	-	-	-	-	-	-
353	Station Equipment	23,186,483	-	(23,186,483)	-	-	-	-	-	-	-	-	-	-
354	Towers and Fixtures	631,831	-	(631,831)	-	-	-	-	-	-	-	-	-	-
355	Poles and Fixtures	18,482,541	-	(18,482,541)	-	-	-	-	-	-	-	-	-	-
356	Overhead Conductors and Devices	16,682,512	-	(16,682,512)	-	-	-	-	-	-	-	-	-	-
357	Underground Conduit	77,215	-	(77,215)	-	-	-	-	-	-	-	-	-	-
358	Underground Conductors and Devices	2,349,554	-	(2,349,554)	-	-	-	-	-	-	-	-	-	-
359	Roads and Trails	161,440	-	(161,440)	-	-	-	-	-	-	-	-	-	-
359	Asset Retirement Costs for Transmission Plant	407	-	(407)	-	-	-	-	-	-	-	-	-	-
	Total Transmission Plant	\$ 62,935,480	\$ (62,935,480)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Distribution Plant													
360	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
361	Structures and Improvements	2,673,741	-	-	-	-	-	2,673,741	-	-	-	-	-	2,673,741
362	Station Equipment	32,924,476	-	-	-	-	-	32,924,476	-	(325,049)	(153,136)	-	-	32,446,290
364	Poles, Towers and Fixtures	23,464,340	-	-	-	-	-	23,464,340	-	-	-	-	-	23,464,340
365	Overhead Conductors and Devices	31,529,685	-	-	-	-	-	31,529,685	-	-	-	-	-	31,529,685
366	Underground Conduit	21,627,821	-	-	-	-	-	21,627,821	-	-	-	-	-	21,627,821
367	Underground Conductors and Device	42,260,909	-	-	-	-	-	42,260,909	-	-	-	-	-	42,260,909
368	Line Transformers	10,145,792	-	-	-	-	-	10,145,792	-	-	-	-	-	10,145,792
369	Services	38,663,651	-	-	-	-	-	38,663,651	-	-	-	-	-	38,663,651
370	Meters	1,477,270	-	-	-	-	-	1,477,270	-	-	-	-	-	1,477,270
371	Installations on Customer Premises	2,681,858	-	-	-	-	-	2,681,858	-	-	-	-	-	2,681,858
373	Street Lighting and Signal Systems	1,487,712	-	-	-	-	-	1,487,712	-	-	-	-	-	1,487,712
374	Asset Retirement Costs for Distribution Plant	275,873	-	-	-	-	(275,873)	-	-	-	-	-	-	-
	Total Distribution Plant	\$ 209,213,128	\$ -	\$ -	\$ -	\$ -	\$ (275,873)	\$ 208,937,255	\$ -	\$ (325,049)	\$ (153,136)	\$ -	\$ -	\$ 208,459,070
	General Plant													
389	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
390	Structures and Improvements	6,388,897	-	(93,873)	-	-	-	6,295,023	-	-	-	-	-	6,295,023
391	Office Furniture and Equipment	1,427,160	-	50,173	-	-	-	1,477,333	-	-	-	-	-	1,477,333
392	Transportation Equipment	6,717,092	-	(451,282)	-	-	-	6,265,810	-	-	-	-	-	6,265,810
393	Stores Equipment	515,629	-	-	-	-	-	515,629	-	-	-	-	-	515,629
394	Tools, Shop and Garage Equipment	1,641,950	-	(650,601)	-	-	-	991,348	-	-	-	-	-	991,348
395	Laboratory Equipment	485,382	-	(151,622)	-	-	-	333,760	-	-	-	-	-	333,760
396	Power Operated Equipment	164,603	-	-	-	-	-	164,603	-	-	-	-	-	164,603
397	Communication Equipment	13,699,780	-	(4,437,444)	-	-	-	9,262,337	-	-	-	-	-	9,262,337
398	Miscellaneous Equipment	111,637	-	(26,175)	-	-	-	85,462	-	-	-	-	-	85,462
399	Asset Retirement Costs for General Plant	15,645	-	-	-	-	(15,645)	-	-	-	-	-	-	-
	Total General Plant	\$ 31,167,775	\$ (5,760,824)	\$ -	\$ -	\$ -	\$ (15,645)	\$ 25,391,306	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,391,306
	Total	\$ 327,556,945	\$ (69,993,215)	\$ (5,209,612)	\$ -	\$ -	\$ (291,518)	\$ 252,062,599	\$ -	\$ (325,049)	\$ (153,136)	\$ -	\$ -	\$ 251,584,414
	FFI page 219 Acc. Reserve	\$ 307,014,175												
	FFI page 200 Acc. Amortization - Intangible	19,030,949												
	FFI page 200 Acc. Amortization - General	1,511,821												
	Total - check	\$ 327,556,945												

NOTE: Numbers may not add due to rounding

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCUMULATED DEFERRED INCOME TAXES

Account Number	Account Description	Total Test Year ADIT 06/30/16	Less: Transmission Related ADIT 06/30/16	Adjusted Test Year ADIT 06/30/16	06/30/16 Test Year Rate Base ADIT	06/30/16 Test Year Non Rate Base ADIT
(A)	(B)	(C)	(D)	(E)	(F)	(G)
190000	Accumulated Deferred Income Tax	\$ 13,835,634	\$ 640,879	\$ 14,476,514	\$ 7,940,108	\$ 6,536,406
190030	Deferred Tax Asset - NOL Carry	359,998	(359,998)	-		
190CP0	Deferred Taxes - OCI	1,672,021	(1,289,292)	382,730	382,730	-
190DG0	Tax Gross Up on SFAS109 Reg Liab	2,313,237	(12,857)	2,300,380	2,300,365	-
190IT0	FASB 109 Accumulated Income Tax - ITC	3,441,052	(19,134)	3,421,918	3,421,939	-
	Blank Line	-	-	-	-	-
190	Subtotal	\$ 21,621,943	\$ (1,040,401)	\$ 20,581,541	\$ 14,045,142	\$ 6,536,406
282000	ADIT - Liberalized Prop	\$ (412,932,968)	\$ 250,228,033	\$ (162,704,935)	\$ (151,734,361)	\$ (10,970,570)
282DK0	Accum Def Inc Tx Prop FASB 109	(14,278,382)	4,006,215	(10,272,167)	(10,272,167)	-
	Blank Line	-	-	-	-	-
282	Subtotal	\$ (427,211,350)	\$ 254,234,248	\$ (172,977,102)	\$ (162,006,528)	\$ (10,970,570)
283990	ACC Def Inc Tx Other-Misc	\$ (64,446,010)	\$ 5,379,997	\$ (59,066,013)	\$ (5,255,113)	\$ (53,810,901)
283DG0	Tax Gross-Up on SFAS 109 Reg Assets	(12,715,886)	2,693,140	(10,022,746)	(10,022,746)	-
283DK0	Accum Def Inc Tx Othr FASB 109	(4,637,284)	-	(4,637,284)	(4,637,284)	-
	Blank Line	-	-	-	-	-
283	Subtotal	\$ (81,799,180)	\$ 8,073,137	\$ (73,726,043)	\$ (19,915,143)	\$ (53,810,901)
	Total ADIT	\$ (487,388,588)	\$ 261,266,984	\$ (226,121,604)	\$ (167,876,529)	\$ (58,245,065)

Notes:

Col. (D) reflects ADIT recovered through the transmission tariff.

NOTE: Numbers may not add due to rounding